



# City of Tempe

## SENIOR TAX & LICENSE SPECIALIST

### JOB CLASSIFICATION INFORMATION

<i>Job Code:</i>	586	<i>FLSA Status:</i>	Exempt
<i>Department:</i>	Financial Services	<i>Salary / Hourly Minimum:</i>	\$52,875
<i>Supervision Level:</i>	Non-Supervisor	<i>Salary / Hourly Maximum:</i>	\$71,026
<i>Employee Group:</i>	UAEA	<i>State Retirement Group:</i>	ASRS
<i>Status:</i>	Classified	<i>Market Group:</i>	Tax Auditor II+
<i>Safety Sensitive / Drug Screen:</i>	No	<i>EEO4 Group:</i>	Technicians
<i>Physical:</i>	No		

### DISTINGUISHING CHARACTERISTICS

Employees within this class are distinguished from the Tax and License Specialist II+ by the performance of the full range of duties as assigned including more complex work assignments and acts as a lead to other Tax and License Specialists. Employees at this level receive only occasional instruction or assistance as new or unusual situations arise and are fully aware of the operating procedures and policies of the work unit. Appointment to the Sr. Tax and License Specialist requires that the employee meets the minimum requirements for the class.

### REPORTING RELATIONSHIPS

Receives general supervision from the Tax & License Manager or from other supervisory or management staff.

### MINIMUM QUALIFICATIONS

<i>Experience:</i>	Three (3) years of experience in licensing compliance, tax compliance, and/or tax revenue collection experience, including public contact. One (1) year of experience working with ADOR on tax collection, licensing programs, compliance and audit/desk experience. One year of lead or supervisory experience, is preferred.
<i>Education:</i>	Equivalent to a bachelor's degree from an accredited college or university with major course work in accounting, auditing, economics, criminal justice or degree related to the core functions of this position or equivalent work experience.
<i>License / Certification:</i>	Possession of a valid driver's license.

### ESSENTIAL JOB FUNCTIONS

Essential job functions are the fundamental duties of a position: the things a person holding the job absolutely must be able to do.

To actively support and uphold the City's stated mission and values. To perform a variety of office and field activities exercising discretion and independent judgment including acting as lead to other Tax Specialists and working with the Arizona Department of Revenue (ADOR) and other state jurisdictions and agencies to ensure tax and license compliance and to ensure compliance with all Tempe city codes.

## OTHER DUTIES AS ASSIGNED

Please note this job description is not designed to cover or contain a comprehensive listing of all activities, duties or responsibilities that are required of the employee for this job. Duties, responsibilities and activities may change at any time with or without notice.

- Experience conducting limited scope desk audits including notice of proposed assessments for specific taxpayers as determined by research and in conjunction with ADOR.
- Plan, organize and implement programs to assess level of tax compliance and identify non-compliant taxpayers for desk review or referral for audit.
- Practice independent judgment to monitor records of tax payments based on city data and ADOR data and other receivables to determine and locate delinquencies and discrepancies and ensure the data is complete, accurate, and timely; contact taxpayers in cooperation and under the auspices of ADOR and citizens who are delinquent to determine liability for amount owed; collaborate with ADOR to collect delinquent payments or make acceptable agreements for payments.
- Provide research, assistance, training and work direction to other Tax Specialists. Assist auditors with compliance and collection of their audits and desk audits. Maintain relationships with and work with counterparts in other jurisdictions to facilitate taxpayer compliance, exchange information related to best business practices including compliance, collection and audit techniques.
- Assist in the development of internal reporting to provide all in the Tax Specialist class and auditors with the tools to maximize compliance.
- Experience conducting compliance canvassing, workshops, and licensing programs.
- Exercise discretion and independent judgment working with ADOR Collections Unit regarding, payment plans, lien-levy program, debt set-off program and bankruptcy.
- Research and review a variety of source documents and data provided by ADOR to identify and license unlicensed business operators within the city and unreported privilege tax liabilities.
- Identify potential ADOR errors in reporting through the development of reporting and research tools.
- Conduct field investigations of new businesses and construction contracting activity in collaboration with ADOR to ensure compliance with tax and license codes and for the collection and enforcement of the Tax code.
- In collaboration with ADOR, generate notices and letters regarding delinquencies and deficiencies in payment; file tax liens or claims with bankruptcy court for outstanding balances; act on business and personal information for the preparation, filing, and monitoring of bankruptcy claims.

- Post and remove Arizona notices of Department of Liquor License Control applications for liquor licenses in this City; investigate changes in liquor license status; assist in application processing; and gather information for prosecution of liquor law violations.
- Prepare and maintain a variety of statistical reports on research, collections, inspections, licensing, field and office activities; analyze reporting trends for collection determination in collaboration with ADOR and other jurisdictions and audit referrals.
- Contact taxpayers for collection of taxes and license fees in collaboration with ADOR as permitted by law; follow up on unreported tax liabilities through the preparation of estimated assessments; follow up on payment plans as established by ADOR.
- Review business listing as is available and other source documents for compliance with City ordinances; research payment histories of active and inactive accounts and establish accuracy of account balances.
- Observe and monitor subordinate Tax & License Specialists' work performance to determine compliance with prescribed operating standards.
- Review the activities and statistics of other subordinate Tax & License Specialists.
- Conduct nationwide skip tracing to locate delinquent tax accounts as needed and in collaboration with ADOR; assist ADOR with skip tracing and revenue collection activities as permitted by law.
- Research and recommend goals and objectives for City's Taxpayer Education Program; participate in City and State sponsored tax seminars, and other oral presentations to specific taxpayer groups upon request; and responsible for distributing taxpayer educational material other location.
- Coordinate licensing activities with audit activities and with the City Attorney's office; research and identify possible underreporting of taxes for referral to Tax Audit for issuance of formal audits; investigate business activity for audit or assessment purposes.
- Respond to requests for information from the public regarding waiver and refund request and reporting amendments and correction for tax periods prior to 2017; explain licensing, tax requirements, and taxpayer rights to the businesses and general public; assist taxpayers in the completion of required City and/or ADOR forms and applications; respond to urgent requests to investigate situations involving questionable taxable business practices.
- Develop and recommend modifications to the ADOR collection system.
- Make independent recommendations regarding payment agreements as well as City sales tax lien filing and debt write-off subject to dollar limitations.
- Review Liquor License renewals to ensure no monies are owed the City.
- Work closely with attorneys, various levels of management, or other City Departments on high profile or sensitive collections situations.
- Attend special events meetings to coordinate the licensing of vendors.
- Perform related duties as assigned.

## **PHYSICAL DEMANDS *AND* WORK ENVIRONMENT**

- Operate city vehicles;
- Work is performed in a general office environment with moderate noise;
- Operate a variety of standard office equipment including a computer, telephone, calculator, copy machine;

- Continuous and repetitive arm, hand and eye movement;
- May work in a stationary position for considerable periods of time;
- May lift and carry materials weighing up to 25 pounds;
- May require extensive reading and close vision work;
- May require working extended hours;
- May work alone for extended periods of time;
- May travel to/from meetings and various locations.

## COMPETENCIES

<i>CLASSIFICATION LEVEL</i>	<i>INCLUDES</i>	<i>COMPETENCIES</i>
Foundational	All Employees	Inclusion, Communication, Interpersonal Skills, Integrity, Professionalism, and Willingness to Learn
Non-Supervisory	In Addition >	Teamwork, Customer Service, Initiative, and Dependability / Reliability
Supervisory	In Addition >	Staffing, Monitoring Work, Delegating, Development / Mentoring, and Support Others
Manager	In Addition >	Preparing / Evaluating Budgets, Monitoring / Controlling Resources, and Motivating / Inspiring
Deputy Director	In Addition >	Entrepreneurship and Networking
Director	In Addition >	Organizational Vision
<p><i>For more information about the City of Tempe's competencies for all classifications:</i>  <a href="#">City of Tempe, AZ : Competencies</a></p>		

## JOB DESCRIPTION HISTORY

*Effective June 2020*

*Revised January 2021 (Change from Non-Exempt to Exempt, update license, job duties, and physical activities)*